

County of Beaver, Pennsylvania

**STATEMENT OF NET ASSETS
December 31, 2003 or June 30, 2003**

	<u>Primary Government</u>		
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Cash and Cash Equivalents	\$ 9,641,321	\$ 6,602,670	\$ 16,243,991
Restricted Cash	-	4,100,079	4,100,079
Investments	5,764,308	2,437,907	8,202,215
Receivables	8,119,747	6,523,928	14,643,675
Internal Balances	367,410	(367,410)	-
Supplies	-	193,276	193,276
Prepaid Expenses	71,847	268,366	340,213
Other Assets	409,979	415,248	825,227
Land	1,874,354	42,075	1,916,429
Buildings and Improvements	82,471,611	10,626,894	93,098,505
Vehicles	2,417,629	-	2,417,629
Furniture and Equipment	12,646,006	27,170,679	39,816,685
Infrastructure	1,527,086	-	1,527,086
Accumulated Depreciation	<u>(24,859,618)</u>	<u>(24,342,143)</u>	<u>(49,201,761)</u>
TOTAL ASSETS	<u><u>\$ 100,451,680</u></u>	<u><u>\$ 33,671,569</u></u>	<u><u>\$ 134,123,249</u></u>
LIABILITIES			
Accounts Payable and Other			
Current Liabilities			
Accounts Payable	\$ 7,541,335	\$ 1,900,244	\$ 9,441,579
Internal Balances	-	-	-
Compensated Absences	1,994,034	400,000	2,394,034
Accrued Interest	870,301	90,243	960,544
Accrued Other Liabilities	1,254,035	1,005,736	2,259,771
Resident Funds	-	260,488	260,488
Deferred Revenues	952,447	39,528	991,975
Accrued Healthcare Costs	782,250	2,055,527	2,837,777
Noncurrent Liabilities			
Due within one year	2,423,425	530,000	2,953,425
Due in more than one year	<u>82,632,179</u>	<u>5,488,792</u>	<u>88,120,971</u>
TOTAL LIABILITIES	<u><u>\$ 98,450,006</u></u>	<u><u>\$ 11,770,558</u></u>	<u><u>\$ 110,220,564</u></u>
NET ASSETS			
Invested in Capital Assets			
net of related debt	\$ 1,137,967	\$ 8,882,470	\$ 10,020,437
Restricted for:			
Restricted Fund	-	1,500,000	1,500,000
Risk and Contingency	-	2,500,000	2,500,000
Reinvestment	-	3,127,610	3,127,610
Unrestricted	<u>863,707</u>	<u>5,890,931</u>	<u>6,754,638</u>
TOTAL NET ASSETS	<u><u>\$ 2,001,674</u></u>	<u><u>\$ 21,901,011</u></u>	<u><u>\$ 23,902,685</u></u>

Component Units	
Beaver County Transit Authority as of June 30, 2003	Community College of Beaver County as of June 30, 2003
\$ 212,624	\$ 1,723,953
310,000	-
-	199,110
3,155,905	2,428,629
-	-
115,191	188,511
105,471	82,152
-	228,625
3,286,121	1,018,799
14,057,066	17,359,177
9,090,160	102,152
1,275,254	4,189,161
-	-
(6,370,966)	(13,776,157)
<u>\$ 25,236,826</u>	<u>\$ 13,744,112</u>

\$ 211,289	\$ 948,505
-	-
-	613,503
-	35,340
157,976	1,195,350
-	-
1,476,022	1,408,831
-	-
1,000,000	540,058
-	7,275,734
<u>\$ 2,845,287</u>	<u>\$ 12,017,321</u>

\$ 19,268,939	\$ 1,920,162
-	144,840
-	-
-	-
1,054,247	(338,211)
<u>\$ 20,323,186</u>	<u>\$ 1,726,791</u>

The accompanying notes are an integral part of this financial statement.

County of Beaver, Pennsylvania

STATEMENT OF ACTIVITIES

For the Years Ended December 31, 2003 or June 30, 2003

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Fees and Charges	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government	\$ 9,267,579	\$ 6,458,387	\$ 3,911,642	\$ -
Judicial	13,136,088	275,774	2,525,688	-
Public Safety	13,236,526	1,790	108,350	-
Public Works and Enterprises	14,428,990	648,922	9,955,188	-
Culture, Recreation and Conservation	3,536,393	-	-	-
Intergovernmental				
Human Services	61,905,388	1,394,925	53,875,048	-
Miscellaneous	795,143	1,681,590	-	-
Interest Expense	3,845,322	-	-	-
Total Governmental Activities	<u>120,151,429</u>	<u>10,461,388</u>	<u>70,375,916</u>	<u>-</u>
Business-Type Activities				
Friendship Ridge	45,550,629	41,044,373	-	-
Emergency Services	1,668,613	1,512,831	-	-
Health Choices	15,595,080	10,742,058	-	-
Total Business-Type Activities	<u>62,814,322</u>	<u>53,299,262</u>	<u>-</u>	<u>-</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 182,965,751</u>	<u>\$ 63,760,650</u>	<u>\$ 70,375,916</u>	<u>\$ -</u>
Componet Units:				
Beaver County Transit Authority	8,700,331	2,760,940	4,379,269	315,573
Community College of Beaver County	22,762,721	15,750,882	6,907,722	-
TOTAL COMPONENT UNITS	<u>\$ 31,463,052</u>	<u>\$ 18,511,822</u>	<u>\$ 11,286,991</u>	<u>\$ 315,573</u>

General Revenues:

Real Estate Taxes
Investment Income
Unrestricted Gifts
Loss on Disposals

Transfers Out
Transfers In

Total General Revenues
and Transfers

Change in Net Assets

Net Assets - Beginning

Net Assets - Ending

Net (Expenses) Revenues and Change in Net Assets			Component Units	
Primary Government			Beaver County Transit Authority for the year ended June 30, 2003	Community College of Beaver County for the year ended June 30, 2003
Governmental Activities	Business-type Activities	Total		
\$ 1,102,450	\$ -	\$ 1,102,450	\$ -	\$ -
(10,334,626)	-	(10,334,626)	-	-
(13,126,386)	-	(13,126,386)	-	-
(3,824,880)	-	(3,824,880)	-	-
(3,536,393)	-	(3,536,393)	-	-
(6,635,415)	-	(6,635,415)	-	-
886,447	-	886,447	-	-
(3,845,322)	-	(3,845,322)	-	-
(39,314,125)	-	(39,314,125)	-	-
-	(4,506,256)	(4,506,256)	-	-
-	(155,782)	(155,782)	-	-
-	(4,853,022)	(4,853,022)	-	-
-	(9,515,060)	(9,515,060)	-	-
<u>\$ (39,314,125)</u>	<u>\$ (9,515,060)</u>	<u>\$ (48,829,185)</u>	<u>\$ -</u>	<u>\$ -</u>
-	-	-	(1,244,549)	-
-	-	-	-	(104,117)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,244,549)</u>	<u>\$ (104,117)</u>
32,828,964	-	32,828,964	-	-
987,180	145,763	1,132,943	2,033	38,433
-	5,050	5,050	-	-
(95,726)	-	(95,726)	-	-
(108,140)	-	(108,140)	-	-
-	108,140	108,140	-	-
33,612,278	258,953	33,871,231	2,033	38,433
(5,701,847)	(9,256,107)	(14,957,954)	(1,242,516)	(65,684)
7,703,521	31,157,118	38,860,639	21,565,702	1,792,475
<u>\$ 2,001,674</u>	<u>\$ 21,901,011</u>	<u>\$ 23,902,685</u>	<u>\$ 20,323,186</u>	<u>\$ 1,726,791</u>

The accompanying notes are an integral part of this financial statement.

County of Beaver, Pennsylvania

**BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2003**

	<u>General</u>	<u>Mental Health/ Mental Retardation</u>	<u>Children & Youth</u>
ASSETS			
Cash and Cash Equivalents	\$ 1,249,248	\$ 3,109,217	\$ 439,571
Investments	742,727	-	-
Prepaid Other	-	15,346	16,871
Receivables	3,456,630	529,373	2,219,410
Due From Other Funds	<u>2,390,825</u>	<u>400,000</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 7,839,430</u>	<u>\$ 4,053,936</u>	<u>\$ 2,675,852</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts Payable	\$ 1,926,222	\$ 3,115,499	\$ 544,862
Due to Other Funds	400,000	84,152	1,323,243
Accrued Wages and Payroll Costs	1,125,496	-	-
Accrued Other Liabilities	128,539	-	-
Deferred Revenues	<u>2,237,198</u>	<u>574,723</u>	<u>-</u>
TOTAL LIABILITIES	5,817,455	3,774,374	1,868,105
FUND BALANCES			
Reserved for Encumbrances	191,216	31,931	25,365
Unreserved, Undesignated			
General Fund	1,830,759	-	-
Special Revenue Funds	-	247,631	782,382
Capital Projects Funds	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES	<u>2,021,975</u>	<u>279,562</u>	<u>807,747</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 7,839,430</u>	<u>\$ 4,053,936</u>	<u>\$ 2,675,852</u>

1996 Bond Issue	Other Governmental Funds	Total Governmental Fund
\$ 23,537	\$ 4,790,376	\$ 9,611,949
4,637,903	383,014	5,763,644
-	15,016	47,233
-	1,406,477	7,611,890
-	-	2,790,825
<u>\$ 4,661,440</u>	<u>\$ 6,594,883</u>	<u>\$ 25,825,541</u>
\$ 553,030	\$ 1,252,785	\$ 7,392,398
-	370,020	2,177,415
-	-	1,125,496
-	-	128,539
-	377,724	3,189,645
<u>553,030</u>	<u>2,000,529</u>	<u>14,013,493</u>
376,873	76,819	702,204
-	-	1,830,759
-	4,140,362	5,170,375
<u>3,731,537</u>	<u>377,173</u>	<u>4,108,710</u>
<u>4,108,410</u>	<u>4,594,354</u>	<u>11,812,048</u>
<u>\$ 4,661,440</u>	<u>\$ 6,594,883</u>	<u>\$ 25,825,541</u>

The accompanying notes are an integral part of this financial statement.

County of Beaver, Pennsylvania

**RECONCILIATION OF GOVERNMENTAL FUND BALANCES
TO THE STATEMENT OF NET ASSETS
December 31, 2003**

		Total Governmental Fund
		<hr/>
TOTAL FUND BALANCES		\$ 11,812,048
Expenditures of the current period which benefit future periods are reported as prepaid expense in the statement of net assets.		24,614
Receivables for real estate taxes not available to pay for current period expenditures, and therefore, are deferred in the funds.		2,237,198
Receivables for intergovernmental revenue not available to pay for current period expenditures, and, therefore are not recognized in the funds.		260,976
Costs associated with the issuance of bonds are deferred in the statement of net assets and reported as Other Assets, net of accumulated amortization.		409,979
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds.		
Land	\$ 1,874,354	
Buildings and improvements	82,471,611	
Vehicles	2,417,629	
Furniture and equipment	12,646,006	
Infrastructure	1,527,086	
Accumulated depreciation	<u>(24,859,618)</u>	76,077,068
Accrued interest and accrued vacation payable are not recognized in governmental funds.		
Accrued interest payable	(870,301)	
Accrued vacation payable	<u>(1,994,034)</u>	(2,864,335)
Noncurrent liabilities not due and payable in the current period, and therefore, not reported in the funds. Those liabilities consist of:		
General obligation bonds payable	(70,463,893)	
Other general long-term liabilities - PFA Series 2002 Bonds	(4,180,000)	
Capital lease obligations	(8,539,189)	
Swaption	(1,511,500)	
Accrued sick payable	<u>(361,022)</u>	(85,055,604)
An internal service fund is used by management to account for medical benefits of the County employees. The assets and liabilities of the internal service fund are included in the governmental activities in the statement of net assets.		<u>(900,270)</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES		<u><u>\$ 2,001,674</u></u>

The accompanying notes are an integral part of this financial statement.

County of Beaver, Pennsylvania

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2003**

	General	Mental Health/ Mental Retardation	Children & Youth
REVENUES			
Real Estate Taxes	\$ 32,798,112	\$ -	\$ -
Licenses and Permits	120,258	-	-
Interest and Rents	743,509	65,217	16,997
Intergovernmental Revenues	3,822,542	28,637,659	14,441,876
Charges for Services and Facilities	6,190,617	-	-
Project Income	147,512	986,910	272,141
Miscellaneous	1,557,190	113,946	102
TOTAL REVENUES	45,379,740	29,803,732	14,731,116
EXPENDITURES			
Current			
General Government	9,004,269	-	-
Judicial	9,600,952	-	-
Public Safety	12,046,676	-	-
Public Works and Enterprises	3,601,430	-	-
Culture, Recreation and Conservation	3,250,341	-	-
Intergovernmental			
Human Services	6,603,949	29,945,592	14,031,952
Miscellaneous	795,143	-	-
Debt Service			
Principal	801,544	-	-
Interest	534,675	-	-
Bond issuance costs	92,282	-	-
Capital Outlay			
Infrastructure	57,697	-	-
Capital Asset Acquisition and Improvements	187,645	207,240	202,066
TOTAL EXPENDITURES	46,576,603	30,152,832	14,234,018
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,196,863)	(349,100)	497,098
OTHER FINANCING SOURCES (USES)			
Proceeds of refunding bonds	5,375,000	-	-
Payment to refunded bonds escrow agent	(5,132,414)	-	-
Original issue discount - refunding issue	(10,737)	-	-
Transfers from Other Funds	107,439	-	-
Transfers to Other Funds	(132,092)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	207,196	-	-
NET CHANGE IN FUND BALANCE	(989,667)	(349,100)	497,098
Fund Balance - Beginning	3,011,642	628,662	310,649
Fund Balance - Ending	\$ 2,021,975	\$ 279,562	\$ 807,747

1996 Bond Issue	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 32,798,112
-	-	120,258
85,496	73,196	984,415
371,607	22,752,156	70,025,840
-	-	6,190,617
-	1,151,460	2,558,023
-	10,279	1,681,517
457,103	23,987,091	114,358,782
-	21,903	9,026,172
-	2,956,584	12,557,536
-	130,185	12,176,861
136,839	9,928,010	13,666,279
-	-	3,250,341
-	10,487,301	61,068,794
-	-	795,143
-	-	801,544
3,148,994	194,600	3,878,269
-	-	92,282
50,932	136,689	245,318
1,879,197	514,312	2,990,460
5,215,962	24,369,584	120,548,999
(4,758,859)	(382,493)	(6,190,217)
-	-	5,375,000
-	-	(5,132,414)
-	-	(10,737)
-	23,952	131,391
-	(107,439)	(239,531)
-	(83,487)	123,709
(4,758,859)	(465,980)	(6,066,508)
8,867,269	5,060,334	17,878,556
<u>\$ 4,108,410</u>	<u>\$ 4,594,354</u>	<u>\$ 11,812,048</u>

The accompanying notes are an integral part of this financial statement.

County of Beaver, Pennsylvania

**RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2003**

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS		\$ (6,066,508)
Some expenditures in governmental funds benefit future periods, and therefore, are not reported as expenditures in the statement of activities.		833
Revenue timing differences resulted in greater revenue for real estate taxes in the statement of activities.		30,852
Government funds report the effect of issuance costs when debt is first issued, whereas, these amounts are deferred and amortized in the statement of activities.		(48,248)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		260,976
The differences due to capital assets are as follows:		
1. Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:		
Capital outlay	\$ 3,235,778	
Depreciation expense	<u>(3,832,761)</u>	(596,983)
2. The effect of the disposal of capital assets is to decrease net assets by the net book value of the disposed assets.		(95,726)
Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Changes in accrued interest payable	44,676	
Changes in accrued vacation payable	<u>(109,495)</u>	(64,819)
The difference due to Non-current liabilities are:		
1. The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds.		
Bond principal payments	801,544	
Capital lease obligation payments	160,615	
Proceeds of long-term debt issue	(5,375,000)	
Payment to refunded bond escrow agent	<u>5,132,414</u>	719,573
2. Governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.		
Original issue discount - refunding bonds	10,737	
Amortization of original issue discount - refunding bonds	(1,023)	
Loss on refunding issue	<u>(10,706)</u>	(992)
3. The expense for sick leave does not require the use of current financial resources. Accrued sick leave is reported as a non-current liability in the statement of net assets.		1,038,978
An internal service fund is used by management to account for medical benefits of the County employees. The net loss of the activity of the internal service is reported with governmental activities.		
		<u>(879,783)</u>
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES		<u>\$ (5,701,847)</u>

The accompanying notes are an integral part of this financial statement.

County of Beaver, Pennsylvania

**STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
December 31, 2003**

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Friendship Ridge	Health Choices	Other - Non Major Fund Emergency Services 911	Totals	Risk Management Fund
ASSETS					
Current assets:					
Cash and Cash Equivalents	\$ 1,595,262	\$ 4,638,329	\$ 369,079	\$ 6,602,670	\$ 29,372
Restricted Cash	260,488	3,839,591	-	4,100,079	-
Receivables	6,382,848	7,975	133,105	6,523,928	246,881
Supplies	193,276	-	-	193,276	-
Prepaid Expenses	39,112	229,254	-	268,366	-
Total current assets	<u>8,470,986</u>	<u>8,715,149</u>	<u>502,184</u>	<u>17,688,319</u>	<u>276,253</u>
Non-current assets:					
Investments	2,437,907	-	-	2,437,907	664
Land	42,075	-	-	42,075	-
Buildings and Improvements	10,626,894	-	-	10,626,894	-
Furniture and Equipment	25,092,391	104,869	1,973,419	27,170,679	-
Less Accumulated Depreciation	(22,737,155)	(36,037)	(1,568,951)	(24,342,143)	-
Other Assets	415,248	-	-	415,248	-
Total non-current assets	<u>15,877,360</u>	<u>68,832</u>	<u>404,468</u>	<u>16,350,660</u>	<u>664</u>
TOTAL ASSETS	<u>\$ 24,348,346</u>	<u>\$ 8,783,981</u>	<u>\$ 906,652</u>	<u>\$ 34,038,979</u>	<u>\$ 276,917</u>
LIABILITIES					
Current liabilities:					
Accounts Payable	\$ 1,879,507	\$ 20,483	\$ 254	\$ 1,900,244	\$ 148,937
Compensated Absences	400,000	-	-	400,000	-
Due to Other Funds	-	10,443	356,967	367,410	246,000
Accrued Interest	90,243	-	-	90,243	-
Accrued Other Liabilities	874,123	131,613	-	1,005,736	-
Resident Funds	260,488	-	-	260,488	-
Deferred Revenues	39,528	-	-	39,528	-
Accrued Healthcare Costs	630,527	1,425,000	-	2,055,527	782,250
Bonds Payable	530,000	-	-	530,000	-
Total current liabilities	<u>4,704,416</u>	<u>1,587,539</u>	<u>357,221</u>	<u>6,649,176</u>	<u>1,177,187</u>
Long-term liabilities:					
Bonds Payable	5,488,792	-	-	5,488,792	-
TOTAL LIABILITIES	<u>10,193,208</u>	<u>1,587,539</u>	<u>357,221</u>	<u>12,137,968</u>	<u>1,177,187</u>
NET ASSETS					
Invested in Capital Assets, net of related debt	8,409,169	68,832	404,469	8,882,470	-
Restricted					
Reserve for Restricted Fund	-	1,500,000	-	1,500,000	-
Reserve for Risk and Contingency	-	2,500,000	-	2,500,000	-
Reserve for Reinvestment	-	3,127,610	-	3,127,610	-
Unrestricted	<u>5,745,969</u>	<u>-</u>	<u>144,962</u>	<u>5,890,931</u>	<u>(900,270)</u>
TOTAL NET ASSETS	<u>\$ 14,155,138</u>	<u>\$ 7,196,442</u>	<u>\$ 549,431</u>	<u>\$ 21,901,011</u>	<u>\$ (900,270)</u>

The accompanying notes are an integral part of this financial statement.

County of Beaver, Pennsylvania

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
PROPRIETARY FUNDS**

For the Year Ended December 31, 2003

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund Risk Management Fund
	Friendship Ridge	Health Choices	Other - Non Major Fund Emergency Services 911	Totals	
OPERATING REVENUES					
Charges for Services	\$ 41,044,373	\$ 10,742,058	\$ 1,512,831	\$ 53,299,262	\$ 5,844,591
OPERATING EXPENSES					
Costs of Services	41,834,995	14,103,564	340,460	56,279,019	5,766,281
Administrative	2,042,550	1,474,643	1,130,720	4,647,913	960,858
Depreciation	1,443,838	16,873	196,409	1,657,120	-
Total Operating Expenses	45,321,383	15,595,080	1,667,589	62,584,052	6,727,139
OPERATING (LOSS)	(4,277,010)	(4,853,022)	(154,758)	(9,284,790)	(882,548)
NON-OPERATING REVENUE/(EXPENSES)					
Debt Service Interest	(229,246)	-	(1,024)	(230,270)	-
Unrestricted Gifts	5,050	-	-	5,050	-
Investment Income	55,960	85,989	3,814	145,763	2,765
Total Non-Operating Revenue (Expense)	(168,236)	85,989	2,790	(79,457)	2,765
Income (Loss) Before Transfers	(4,445,246)	(4,767,033)	(151,968)	(9,364,247)	(879,783)
Transfers In	108,140	-	-	108,140	-
Change in net assets	(4,337,106)	(4,767,033)	(151,968)	(9,256,107)	(879,783)
Total net assets - beginning	18,492,244	11,963,475	701,399	31,157,118	(20,487)
TOTAL NET ASSETS - ENDING	\$ 14,155,138	\$ 7,196,442	\$ 549,431	\$ 21,901,011	\$ (900,270)

The accompanying notes are an integral part of this financial statement.

County of Beaver, Pennsylvania

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2003**

	Business-type Activities - Enterprise Funds		
	Friendship Ridge	Health Choices	Other - Non Major Fund Emergency Services
Cash Flows from Operating Activities:			
Receipts from customers	\$ 41,041,145	\$ 10,819,332	\$ 1,498,707
Other operating cash receipts	194,595	-	-
Cash payments to suppliers	(21,230,056)	(15,231,825)	(1,399,543)
Cash payments to employees	(21,804,526)	(394,424)	-
Internal activity-payments to other funds	-	-	(320)
Internal activity-receipts from other funds	-	-	-
Cash Payments for required escrow account	(300,400)	-	-
Net Cash Provided by (Used in) Operating Activities	(2,099,242)	(4,806,917)	98,844
Cash Flows from Capital and Related Financing Activities:			
2003 bond proceeds	1,372,724	-	-
Principal payments of long-term debt	(390,000)	-	(173,755)
Interest payments on long term debt	(210,317)	-	(8,497)
Expenditures for property, facilities and equipment	(1,674,640)	(23,954)	(9,897)
Net Cash Used in Financing Activities	(902,233)	(23,954)	(192,149)
Cash Flows from Investing Activities:			
Investment income	61,010	85,989	3,814
Net decrease in investments	1,698,207	-	-
Net Cash Provided by Investing Activities	1,759,217	85,989	3,814
Net increase (decrease) in cash and cash equivalents	(1,242,258)	(4,744,882)	(89,491)
Cash and cash equivalents at beginning of year	2,837,520	13,222,802	458,570
Cash and cash equivalents at end of year	\$ 1,595,262	\$ 8,477,920	\$ 369,079
Noncash capital financing activities:			
Change in fair value of investments	\$ -	\$ -	\$ -

	Internal Service Fund
Totals	Risk Management Fund
\$ 53,359,184	\$ -
194,595	-
(37,861,424)	(6,170,524)
(22,198,950)	(2,793)
(320)	-
-	5,833,384
(300,400)	-
(6,807,315)	(339,933)
1,372,724	-
(563,755)	-
(218,814)	-
(1,708,491)	-
(1,118,336)	-
150,813	2,765
1,698,207	-
1,849,020	2,765
(6,076,631)	(337,168)
16,518,892	367,204
\$ 10,442,261	\$ 30,036
\$ -	\$ -

EXHIBIT A (PAGE 2 OF 4)

The accompanying notes are an integral part of this financial statement.

County of Beaver, Pennsylvania

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
(Continued)
For the Year Ended December 31, 2003**

	Business-type Activities - Enterprise Funds		
	Friendship Ridge	Health Choices	Other - Non Major Fund Emergency Services
Reconciliation of Operating Loss to Net Cash Provided (Used) by Operating Activities:			
Operating loss	\$ (4,277,010)	\$ (4,853,022)	\$ (154,758)
Non-cash adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation and amortization	1,443,838	16,873	196,409
Transfer in from General Fund	108,140	-	-
Change in operating assets and liabilities:			
Accounts receivable and due from other funds	82,620	77,274	(14,124)
Inventories	108,137	-	-
Prepaid expenses	103,942	38,837	-
Other assets - deposits	(300,400)	-	-
Accounts payable and due to other funds	681,535	(91,122)	71,317
Deferred credits	434	-	-
Accrued liabilities	(16,519)	4,243	-
Deferred income	(33,959)	-	-
Net Cash Provided by (Used in) Operating Activities	<u>\$ (2,099,242)</u>	<u>\$ (4,806,917)</u>	<u>\$ 98,844</u>

Disclosure of Accounting Policy:

For the purposes of the Statement of Cash Flows, the County considers all highly liquid investments with a maturity of three months or less when acquired, including restricted cash, to be cash equivalents. Friendship Ridge's restricted cash and investments are not considered cash or cash equivalents.

		Internal Service Fund
		Risk Management Fund
Totals		
\$ (9,284,790)		\$ (882,548)
1,657,120		-
108,140		-
145,770		(11,207)
108,137		-
142,779		31,008
(300,400)		-
661,730		389,448
434		-
(12,276)		133,366
(33,959)		-
<u>\$ (6,807,315)</u>		<u>\$ (339,933)</u>

EXHIBIT A (PAGE 4 OF 4)

The accompanying notes are an integral part of this financial statement.

County of Beaver, Pennsylvania

**STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
December 31, 2003**

	Pension Trust Fund	Agency Funds
	<hr/>	<hr/>
ASSETS		
Cash and cash equivalents	\$ 5,510,940	\$ 3,237,481
Investments		
Common and Preferred Stocks	84,927,583	-
U.S. Government Obligations	17,845,616	261,563
Corporate Bonds	36,191,227	-
Due from other funds	-	11,538
Receivables	-	51,791
Interest and Dividends	398,777	-
	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 144,874,143</u>	<u>\$ 3,562,373</u>
LIABILITIES		
LIABILITIES		
Accounts payable	\$ -	\$ 3,550,835
Due to other funds	-	11,538
	<hr/>	<hr/>
TOTAL LIABILITIES	<u>-</u>	<u>3,562,373</u>
NET ASSETS		
Held in trust for pension benefits and other purposes	144,874,143	-
	<hr/>	<hr/>
TOTAL NET ASSETS	<u>\$ 144,874,143</u>	<u>\$ -</u>

The accompanying notes are an integral part of this financial statement.

County of Beaver, Pennsylvania

**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS**

For the Year Ended December 31, 2003

	Pension Trust Fund
	<hr/>
ADDITIONS:	
Contributions:	
Member Contributions	\$ 4,488,424
County Contributions	<hr/> 3,325,708
Total Contributions	<hr/> 7,814,132
Net Investment Income	
Net Appreciation in Fair Value of Investments	18,010,018
Interest and Dividends	<hr/> 3,682,887
	21,692,905
Less: Investment management fees	<hr/> 380,022
Total Investment Income - net	<hr/> 21,312,883
Total	<hr/> 29,127,015
DEDUCTIONS:	
Benefits Paid	5,254,529
Administrative Expense	<hr/> 81,051
Total Deductions	<hr/> 5,335,580
Change in Net Assets	23,791,435
Net Assets - Beginning	<hr/> 121,082,708
Net Assets - Ending	<hr/> <u>\$ 144,874,143</u>

The accompanying notes are an integral part of this financial statement.

County of Beaver, Pennsylvania

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
GENERAL FUND**

For the Year Ended December 31, 2003

	Budgeted Amount			Variance Over (Under)
	Original	Final	Actual	
REVENUES				
Real Estate Taxes	\$ 31,988,271	\$ 31,988,271	\$ 32,798,112	\$ 809,841
Licenses and Permits	72,500	72,500	120,258	47,758
Interest and Rents	784,050	784,225	743,509	(40,716)
Intergovernmental Revenues	3,044,902	3,838,816	3,822,542	(16,274)
Charges for Services and Facilities	5,416,250	5,454,414	6,190,617	736,203
Project Income	272,500	272,500	147,512	(124,988)
Miscellaneous	733,810	865,677	1,557,190	691,513
TOTAL REVENUES	42,312,283	43,276,403	45,379,740	2,103,337
EXPENDITURES				
Current				
General Government	9,868,944	10,167,259	9,004,269	(1,162,990)
Judicial	9,519,550	10,120,908	9,600,952	(519,956)
Public Safety	12,178,974	13,311,508	12,046,676	(1,264,832)
Public Works and Enterprises	3,328,322	3,721,920	3,601,430	(120,490)
Culture, Recreation and Conservation	3,354,805	3,583,591	3,250,341	(333,250)
Intergovernmental				
Human Services	5,517,313	6,720,628	6,603,949	(116,679)
Miscellaneous	1,107,100	1,275,495	795,143	(480,352)
Debt Service				
Principal	2,095,000	801,544	801,544	-
Interest	445,493	575,340	534,675	(40,665)
Bond issuance costs	-	-	92,282	92,282
Capital Outlay				
Infrastructure	54,883	83,583	57,697	(25,886)
Fixed Asset Acquisition and Improvements	106,000	367,668	187,645	(180,023)
TOTAL EXPENDITURES	47,576,384	50,729,444	46,576,603	(4,152,841)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(5,264,101)	(7,453,041)	(1,196,863)	6,256,178
OTHER FINANCING SOURCES (USES)				
Refunding bonds	-	-	5,375,000	5,375,000
Payment to refunded bond escrow agent	-	-	(5,132,414)	(5,132,414)
Original issue discount - refunding	-	-	(10,737)	(10,737)
Transfers from Other Funds	3,510,137	3,650,420	107,439	(3,542,981)
Transfers to Other Funds	-	(23,952)	(132,092)	(108,140)
TOTAL OTHER FINANCING SOURCES	3,510,137	3,626,468	207,196	(3,419,272)
NET CHANGE IN FUND BALANCE	(1,753,964)	(3,826,573)	(989,667)	2,836,906
Fund Balance - Beginning	1,753,964	3,826,573	3,011,642	(814,931)
Fund Balance - Ending	\$ -	\$ -	\$ 2,021,975	\$ 2,021,975

The accompanying note is an integral part of this financial schedule

County of Beaver, Pennsylvania

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
MENTAL HEALTH / MENTAL RETARDATION
For the Year Ended December 31, 2003**

	Budget			Variance Over (Under)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 30,490,000	\$ 30,490,000	\$ 28,637,659	\$ (1,852,341)
Program / Project Income	825,000	825,000	986,910	161,910
Interest	183,000	183,000	65,217	(117,783)
Miscellaneous	588,000	588,000	113,946	(474,054)
Total Revenues	<u>32,086,000</u>	<u>32,086,000</u>	<u>29,803,732</u>	<u>(2,282,268)</u>
Expenditures				
Reimbursement Income	(100,000)	(100,000)	10,155	110,155
Salaries & Benefits	3,502,849	3,787,802	3,456,158	(331,644)
Personnel Expense	23,000	23,000	9,979	(13,021)
Consultant/Contracted Srvc.	148,000	190,937	129,322	(61,615)
Sub Contracted Services	26,647,000	26,220,426	25,479,137	(741,289)
Occupancy	197,041	228,412	86,410	(142,002)
Communication	43,000	175,326	133,568	(41,758)
Supplies & Minor Equip.	56,500	199,844	118,458	(81,386)
Transportation	25,000	25,000	17,563	(7,437)
Other Expenditures	970,095	1,014,006	504,842	(509,164)
Capital Outlay	160,500	305,402	207,240	(98,162)
Total Expenditures	<u>31,672,985</u>	<u>32,070,155</u>	<u>30,152,832</u>	<u>(1,917,323)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	413,015	15,845	(349,100)	(364,945)
Fund Balance - Beginning	<u>7,173,740</u>	<u>7,173,740</u>	<u>628,662</u>	<u>(6,545,078)</u>
Fund Balance - Ending	<u>\$ 7,586,755</u>	<u>\$ 7,189,585</u>	<u>\$ 279,562</u>	<u>\$ (6,910,023)</u>

The accompanying note is an integral part of this financial schedule

County of Beaver, Pennsylvania

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
CHILDREN AND YOUTH**

For the Year Ended December 31, 2003

	Budget		Actual	Variance
	Original	Final		Over (Under)
Revenues				
Intergovernmental	\$ 14,073,041	\$ 14,073,041	\$ 14,441,876	\$ 368,835
Program / Project Income	200,000	200,000	272,141	72,141
Interest	49,000	49,000	16,997	(32,003)
Miscellaneous	-	-	102	102
Total Revenues	<u>14,322,041</u>	<u>14,322,041</u>	<u>14,731,116</u>	<u>409,075</u>
Expenditures				
Reimbursement to General				
Fund	4,464,431	4,464,431	4,615,694	151,263
Salaries & Benefits	3,428,282	3,648,292	3,521,942	(126,350)
Personnel Expense	43,310	48,810	18,633	(30,177)
Consultant/Contracted Svcs.	1,038,000	1,005,998	746,064	(259,934)
Sub Contracted Services	4,815,000	4,619,941	3,989,162	(630,779)
Occupancy	599,400	334,428	310,285	(24,143)
Communication	131,000	146,510	98,599	(47,911)
Supplies & Minor Equip.	197,500	330,948	277,313	(53,635)
Transportation	100,000	96,472	77,455	(19,017)
Other Expenditures	353,346	440,982	376,805	(64,177)
Capital Outlay	192,000	250,408	202,066	(48,342)
Total Expenditures	<u>15,362,269</u>	<u>15,387,220</u>	<u>14,234,018</u>	<u>(1,153,202)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)	(1,040,228)	(1,065,179)	497,098	1,562,277
Fund Balance - Beginning	<u>1,070,154</u>	<u>1,070,154</u>	<u>310,649</u>	<u>(759,505)</u>
Fund Balance - Ending	<u>\$ 29,926</u>	<u>\$ 4,975</u>	<u>\$ 807,747</u>	<u>\$ 802,772</u>

The accompanying note is an integral part of this financial schedule

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
GENERAL GOVERNMENT				
Commissioners				
Salary Reimbursement	\$ -	\$ -	\$ (2,024)	\$ (2,024)
Salaries & Benefits	437,243	463,519	461,330	(2,189)
Personnel Expense	500	500	384	(116)
Occupancy	465	545	545	-
Communication	10,250	17,324	14,044	(3,280)
Supplies & Minor Equipment	5,800	6,216	4,803	(1,413)
Transportation	3,500	6,840	6,840	-
Consultant/Contracted	-	55,075	55,075	-
Other Expenses	6,100	9,527	9,427	(100)
Total Expenditures	463,858	559,546	550,424	(9,122)
Controller				
Salaries & Benefits	706,151	740,442	726,085	(14,357)
Personnel Expense	3,000	3,000	2,639	(361)
Occupancy	2,737	2,737	2,729	(8)
Communication	3,600	3,696	2,901	(795)
Supplies & Minor Equipment	8,000	9,470	8,490	(980)
Transportation	1,500	1,500	638	(862)
Other Expenses	1,550	8,540	8,165	(375)
Total Expenditures	726,538	769,385	751,647	(17,738)
Treasurer				
Salaries & Benefits	520,948	548,620	525,421	(23,199)
Personnel Expense	1,000	1,000	660	(340)
Occupancy	2,737	2,737	2,729	(8)
Communication	66,800	65,131	55,125	(10,006)
Supplies & Minor Equipment	29,250	34,081	28,270	(5,811)
Transportation	3,200	4,200	3,601	(599)
Other Expenses	1,000	1,000	-	(1,000)
Tax Refunds	150,000	176,399	176,399	-
Total Expenditures	774,935	833,168	792,205	(40,963)

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Recorder Of Deeds				
Salaries & Benefits	\$ 464,365	\$ 507,434	\$ 495,748	\$ (11,686)
Personnel Expense	1,150	1,475	1,413	(62)
Occupancy	852	852	849	(3)
Communication	3,700	3,721	3,607	(114)
Supplies & Minor Equipment	34,000	30,829	26,156	(4,673)
Transportation	3,000	3,000	1,469	(1,531)
Contracted Services	35,000	35,000	32,818	(2,182)
Other Expenses	100	440	390	(50)
Total Expenditures	542,167	582,751	562,450	(20,301)
Solicitor				
Salaries & Benefits	187,585	204,052	203,358	(694)
Personnel Expense	2,200	2,200	2,115	(85)
Occupancy	153	153	152	(1)
Communication	650	750	603	(147)
Supplies & Minor Equipment	4,000	4,000	3,079	(921)
Transportation	900	1,300	469	(831)
Other Expenses	400	400	-	(400)
Total Expenditures	195,888	212,855	209,776	(3,079)
Employee Relations				
Salaries & Benefits	282,329	294,593	282,634	(11,959)
Personnel Expense	51,250	60,980	43,744	(17,236)
Occupancy	609	609	606	(3)
Communication	7,550	7,775	1,488	(6,287)
Supplies & Minor Equipment	4,150	4,115	2,472	(1,643)
Transportation	500	500	-	(500)
Consultant/Contracted	127,400	123,300	106,383	(16,917)
Total Expenditures	473,788	491,872	437,327	(54,545)

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Mailroom				
Salaries & Benefits	\$ 37,748	\$ 39,232	\$ 28,557	\$ (10,675)
Communication	-	300	(1,063)	(1,363)
Supplies & Minor Equipment	1,400	2,660	2,265	(395)
Other Expenses	-	1,080	1,080	-
Total Expenditures	39,148	43,272	30,839	(12,433)
Microfilm				
Salaries & Benefits	185,898	197,170	196,975	(195)
Occupancy	2,100	2,100	2,000	(100)
Communication	20	20	4	(16)
Supplies & Minor Equipment	35,600	34,100	27,575	(6,525)
Transportation	180	180	-	(180)
Consultant/Contracted	5,500	5,500	4,691	(809)
Other Expenses	8,500	10,000	9,808	(192)
Total Expenditures	237,798	249,070	241,053	(8,017)
Central Telephone				
Salaries & Benefits	60,299	45,633	44,297	(1,336)
Personnel Expense	2,000	3,050	2,755	(295)
Occupancy	-	-	57,640	57,640
Communication	40,000	57,640	-	(57,640)
Supplies & Minor Equipment	19,500	19,695	19,637	(58)
Total Expenditures	121,799	126,018	124,329	(1,689)
Information Technology				
Salaries & Benefits	795,041	841,245	833,371	(7,874)
Personnel Expense	9,975	7,073	7,073	-
Communication	29,515	30,114	29,221	(893)
Supplies & Minor Equipment	107,533	131,286	127,214	(4,072)
Transportation	3,500	8,500	8,035	(465)
Consultant/Contracted	80,000	62,531	54,984	(7,547)
Other Expenses	175,650	157,250	528	(156,722)
Total Expenditures	1,201,214	1,237,999	1,060,426	(177,573)

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Purchasing Department				
Salaries & Benefits	\$ 141,121	\$ 153,333	\$ 146,867	\$ (6,466)
Personnel Expense	400	555	507	(48)
Communication	6,025	6,700	6,669	(31)
Supplies & Minor Equipment	15,390	15,688	7,184	(8,504)
Transportation	500	100	74	(26)
Other Expenses	700	200	200	-
Total Expenditures	164,136	176,576	161,501	(15,075)
Engineering				
Reimbursement from Liquid Fuels			-	-
Salaries & Benefits	12,334	19,533	16,063	(3,470)
Communication	200	200	-	(200)
Total Expenditures	12,534	19,733	16,063	(3,670)
Planning Commission				
Salary Reimbursement	(5,000)	(5,000)	(5,550)	(550)
Salaries & Benefits	477,037	499,112	457,751	(41,361)
Personnel Expense	3,600	3,478	2,843	(635)
Subsidies	68,000	88,000	64,161	(23,839)
Occupancy	153	153	152	(1)
Communication	6,100	6,900	3,819	(3,081)
Supplies & Minor Equipment	11,500	10,597	9,026	(1,571)
Transportation	4,700	4,000	2,709	(1,291)
Contracted Services	403,791	454,175	48,592	(405,583)
Other Expenses	4,800	3,400	1,970	(1,430)
Total Expenditures	974,681	1,064,815	585,473	(479,342)

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Weights And Measures				
Salaries & Benefits	\$ 31,875	\$ 34,170	\$ 33,502	\$ (668)
Communication	50	50	4	(46)
Supplies & Minor Equipment	400	400	328	(72)
Transportation	6,500	6,500	6,420	(80)
Total Expenditures	38,825	41,120	40,254	(866)
Veterans Affairs				
Salaries & Benefits	150,928	161,336	161,199	(137)
Personnel Expense	750	741	656	(85)
Communication	4,100	2,881	2,880	(1)
Supplies & Minor Equipment	2,600	2,319	2,304	(15)
Transportation	2,000	1,372	1,371	(1)
Other Expenses	135,100	137,363	137,363	-
Total Expenditures	295,478	306,012	305,773	(239)
Election Bureau				
Salaries & Benefits	317,069	334,714	303,317	(31,397)
Personnel Expense	1,450	1,799	821	(978)
Occupancy	122	122	120	(2)
Communication	42,500	47,300	33,676	(13,624)
Supplies & Minor Equipment	24,500	22,700	16,643	(6,057)
Transportation	2,000	2,000	1,212	(788)
Contracted Services	5,000	5,500	5,418	(82)
Other Expenses	154,200	189,958	172,084	(17,874)
Total Expenditures	546,841	604,093	533,291	(70,802)

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Assessment/Tax Claim				
Salaries & Benefits	\$ 1,034,780	\$ 1,102,947	\$ 1,063,227	\$ (39,720)
Personnel Expense	5,700	10,148	10,019	(129)
Occupancy	4,075	4,075	4,058	(17)
Communication	135,500	157,980	157,784	(196)
Supplies & Minor Equipment	31,100	31,600	27,614	(3,986)
Transportation	20,000	20,071	20,070	(1)
Consultant/Contracted	60,000	30,176	-	(30,176)
Other Expenses	66,800	69,530	65,031	(4,499)
Total Expenditures	1,357,955	1,426,527	1,347,803	(78,724)
Public Defender				
Salaries & Benefits	783,424	828,870	808,583	(20,287)
Personnel Expense	3,400	4,639	4,639	-
Occupancy	457	457	454	(3)
Communication	1,000	1,000	796	(204)
Supplies & Minor Equipment	7,000	8,500	6,419	(2,081)
Transportation	15,000	15,000	12,754	(2,246)
Other Expenses	55,250	52,511	29,650	(22,861)
Total Expenditures	865,531	910,977	863,295	(47,682)
General Government/ Administration				
Personnel Expense	71,000	73,524	72,917	(607)
Occupancy	14,500	64,500	48,881	(15,619)
Communication	-	500	1	(499)
Supplies & Minor Equipment	10,000	10,000	-	(10,000)
Consultant/Contracted	270,000	294,973	249,324	(45,649)
Other Expenses	470,330	67,973	19,217	(48,756)
Total Expenditures	835,830	511,470	390,340	(121,130)
Total General Government	\$ 9,868,944	\$ 10,167,259	\$ 9,004,269	\$ (1,162,990)

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
JUDICIAL				
Clerk Of Courts				
Salaries & Benefits	\$ 521,813	\$ 550,414	\$ 538,338	\$ (12,076)
Personnel Expense	27,900	27,900	27,577	(323)
Occupancy	2,844	2,844	2,833	(11)
Communication	39,260	41,410	40,512	(898)
Supplies & Minor Equipment	21,800	22,282	17,223	(5,059)
Transportation	4,700	3,200	2,738	(462)
Consultant/Contracted	6,000	6,000	6,000	-
Other Expenses	1,000	1,000	977	(23)
Total Expenditures	<u>625,317</u>	<u>655,050</u>	<u>636,198</u>	<u>(18,852)</u>
Coroner				
Salaries & Benefits	178,783	188,969	186,947	(2,022)
Personnel Expense	700	915	770	(145)
Occupancy	61	61	61	-
Communication	2,550	2,550	1,517	(1,033)
Supplies & Minor Equipment	600	645	645	-
Transportation	1,800	1,670	1,006	(664)
Other Expenses	134,500	134,370	119,835	(14,535)
Total Expenditures	<u>318,994</u>	<u>329,180</u>	<u>310,781</u>	<u>(18,399)</u>
Jury Commission				
Salaries & Benefits	77,592	81,257	79,753	(1,504)
Communication	10,400	10,400	9,266	(1,134)
Supplies & Minor Equipment	7,500	9,500	7,337	(2,163)
Transportation	3,400	1,400	978	(422)
Total Expenditures	<u>98,892</u>	<u>102,557</u>	<u>97,334</u>	<u>(5,223)</u>

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
District Attorney				
Salaries & Benefits	\$ 1,452,463	\$ 1,551,291	\$ 1,498,844	\$ (52,447)
Personnel Expense	13,700	16,224	16,158	(66)
Occupancy	1,369	1,369	1,364	(5)
Communication	8,500	10,902	9,925	(977)
Supplies & Minor Equipment	24,200	23,103	21,177	(1,926)
County Match	52,131	52,131	52,131	-
Transportation	14,000	13,582	9,807	(3,775)
Consultant/Contracted	6,000	6,000	5,534	(466)
Other Expenses	26,900	24,158	16,637	(7,521)
Contra Revenue Accounts	39,160	44,160	22,076	(22,084)
Total Expenditures	<u>1,638,423</u>	<u>1,742,920</u>	<u>1,653,653</u>	<u>(89,267)</u>
Prothonotary				
Salaries & Benefits	587,529	623,169	610,264	(12,905)
Personnel Expense	2,000	2,000	878	(1,122)
Occupancy	2,312	2,312	2,304	(8)
Communication	6,500	11,500	10,346	(1,154)
Supplies & Minor Equipment	24,000	27,000	21,938	(5,062)
Transportation	3,500	2,500	1,981	(519)
Other Expenses	35,700	28,700	544	(28,156)
Total Expenditures	<u>661,541</u>	<u>697,181</u>	<u>648,255</u>	<u>(48,926)</u>
Register Of Wills				
Salaries & Benefits	292,192	309,116	306,142	(2,974)
Personnel Expense	760	760	726	(34)
Occupancy	2,661	2,661	2,651	(10)
Communication	11,500	11,900	11,257	(643)
Supplies & Minor Equipment	12,700	13,200	12,905	(295)
Transportation	2,000	2,000	1,734	(266)
Other Expenses	800	900	757	(143)
Total Expenditures	<u>322,613</u>	<u>340,537</u>	<u>336,172</u>	<u>(4,365)</u>

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Sheriff				
Salaries & Benefits	\$ 2,168,987	\$ 2,339,642	\$ 2,304,833	\$ (34,809)
Personnel Expense	38,800	21,960	20,029	(1,931)
Occupancy	657	795	792	(3)
Communication	16,000	13,351	12,594	(757)
Supplies & Minor Equipment	54,000	77,542	67,045	(10,497)
Transportation	15,500	4,500	3,172	(1,328)
Consultant/Contracted	3,500	24,838	19,021	(5,817)
Other Expenses	42,000	43,140	42,423	(717)
Total Expenditures	<u>2,339,444</u>	<u>2,525,768</u>	<u>2,469,909</u>	<u>(55,859)</u>
Court Administration				
Salaries & Benefits	1,544,448	1,680,360	1,599,366	(80,994)
Personnel Expense	63,000	70,790	68,935	(1,855)
Occupancy	2,129	2,129	2,123	(6)
Communication	13,200	10,270	8,850	(1,420)
Supplies & Minor Equipment	59,500	61,640	54,919	(6,721)
Transportation	11,000	11,000	6,614	(4,386)
Consultant/Contracted	165,000	158,000	85,644	(72,356)
Other Expenses	80,000	81,085	52,672	(28,413)
Total Expenditures	<u>1,938,277</u>	<u>2,075,274</u>	<u>1,879,123</u>	<u>(196,151)</u>
Law Library				
Salaries & Benefits	49,811	55,975	54,764	(1,211)
Personnel Expense	82,425	81,925	75,808	(6,117)
Communication	675	675	580	(95)
Supplies & Minor Equipment	1,150	1,650	1,554	(96)
Total Expenditures	<u>134,061</u>	<u>140,225</u>	<u>132,706</u>	<u>(7,519)</u>

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
District Court 36-1-03				
Salaries & Benefits	\$ 108,101	\$ 115,436	\$ 114,319	\$ (1,117)
Personnel Expense	-	400	295	(105)
Occupancy	25,205	25,070	24,194	(876)
Communication	12,000	12,000	10,954	(1,046)
Supplies & Minor Equipment	7,900	8,716	8,596	(120)
Transportation	1,800	1,083	858	(225)
Total	155,006	162,705	159,216	(3,489)
District Court 36-1-01				
Salaries & Benefits	113,318	120,603	119,276	(1,327)
Personnel Expense	400	400	230	(170)
Occupancy	11,100	11,722	10,181	(1,541)
Communication	12,500	12,478	9,832	(2,646)
Supplies & Minor Equipment	8,500	8,083	5,948	(2,135)
Transportation	500	650	592	(58)
Total Expenditures	146,318	153,936	146,059	(7,877)
District Court 36-3-02				
Salaries & Benefits	117,089	122,313	116,250	(6,063)
Personnel Expense	450	450	99	(351)
Occupancy	11,200	8,304	5,485	(2,819)
Communication	12,800	14,000	12,666	(1,334)
Supplies & Minor Equipment	7,000	7,333	4,887	(2,446)
Transportation	1,100	1,100	714	(386)
Total Expenditures	149,639	153,500	140,101	(13,399)

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
District Court 36-2-01				
Salaries & Benefits	\$ 139,524	\$ 147,252	\$ 146,250	\$ (1,002)
Personnel Expense	450	450	376	(74)
Occupancy	10,800	10,545	5,997	(4,548)
Communication	14,000	14,000	13,214	(786)
Supplies & Minor Equipment	5,400	5,655	5,653	(2)
Transportation	1,000	1,000	975	(25)
Total Expenditures	171,174	178,902	172,465	(6,437)
District Court 36-3-03				
Salaries & Benefits	145,139	153,703	152,547	(1,156)
Personnel Expense	400	400	177	(223)
Occupancy	11,000	11,641	11,449	(192)
Communication	15,100	14,604	11,550	(3,054)
Supplies & Minor Equipment	9,800	10,323	5,970	(4,353)
County Match	-	-	136	136
Transportation	1,000	665	-	(665)
Total Expenditures	182,439	191,336	181,829	(9,507)
District Court 36-3-04				
Salaries & Benefits	108,101	114,760	113,316	(1,444)
Personnel Expense	250	200	178	(22)
Occupancy	10,900	11,550	7,452	(4,098)
Communication	11,000	11,550	10,294	(1,256)
Supplies & Minor Equipment	7,700	7,050	4,993	(2,057)
Transportation	2,000	1,500	1,255	(245)
Total Expenditures	139,951	146,610	137,488	(9,122)

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
District Court 36-1-02				
Salaries & Benefits	\$ 137,531	\$ 146,678	\$ 145,222	\$ (1,456)
Personnel Expense	200	200	184	(16)
Occupancy	10,800	9,000	7,102	(1,898)
Communication	11,500	13,400	12,991	(409)
Supplies & Minor Equipment	7,500	10,818	9,995	(823)
Transportation	500	500	373	(127)
Total Expenditures	168,031	180,596	175,867	(4,729)
District Court 36-3-01				
Salaries & Benefits	113,027	120,126	119,454	(672)
Personnel Expense	400	400	-	(400)
Occupancy	10,800	10,800	6,449	(4,351)
Communication	13,000	13,300	12,523	(777)
Supplies & Minor Equipment	9,000	9,575	7,314	(2,261)
Transportation	1,000	700	150	(550)
Total Expenditures	147,227	154,901	145,890	(9,011)
District Court 36-2-02				
Salaries & Benefits	148,753	156,280	151,618	(4,662)
Personnel Expense	250	250	87	(163)
Occupancy	10,800	10,300	5,984	(4,316)
Communication	13,500	14,000	13,708	(292)
Supplies & Minor Equipment	8,000	8,000	5,910	(2,090)
Transportation	900	900	599	(301)
Total Expenditures	182,203	189,730	177,906	(11,824)
Total Judicial	\$ 9,519,550	\$ 10,120,908	\$ 9,600,952	\$ (519,956)

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND**

Year Ended December 31, 2003

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
PUBLIC SAFETY				
Emergency Services				
Reimbursement From 911				
Fund	\$ (1,112,350)	\$ (1,112,350)	\$ (1,155,427)	\$ (43,077)
Salaries & Benefits	1,908,070	2,062,296	2,012,652	(49,644)
Personnel Expense	7,650	7,800	3,669	(4,131)
Occupancy	35,944	37,444	32,757	(4,687)
Communication	3,000	2,350	1,920	(430)
Supplies & Minor Equipment	30,600	29,600	22,634	(6,966)
Transportation	2,500	2,500	2,049	(451)
Consultant/Contracted Svcs	1,000	94,682	84,576	(10,106)
Other Expenses	13,200	13,200	11,758	(1,442)
Total Expenditures	889,614	1,137,522	1,016,588	(120,934)
Jail Of Beaver County				
Salaries & Benefits	4,781,172	5,127,444	4,941,202	(186,242)
Personnel Expense	38,900	38,900	34,529	(4,371)
Occupancy	228,957	248,242	243,063	(5,179)
Communication	17,250	24,727	23,687	(1,040)
Supplies & Minor Equipment	84,000	111,315	99,902	(11,413)
Transportation	6,200	6,200	4,396	(1,804)
Consultant/Contracted Svcs	1,000	1,000	600	(400)
Other Expenses	1,101,103	1,182,449	1,178,422	(4,027)
Total Expenditures	6,258,582	6,740,277	6,525,801	(214,476)

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND**

Year Ended December 31, 2003

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Allencrest Detention Center				
Reimbursement from				
Children/Youth	\$ (1,700,000)	\$ (1,700,000)	\$ (1,766,476)	\$ (66,476)
Salaries & Benefits	1,844,383	1,991,650	1,918,063	(73,587)
Personnel Expense	12,700	12,700	11,014	(1,686)
Occupancy	53,700	52,700	48,818	(3,882)
Communication	14,193	14,193	9,981	(4,212)
Supplies & Minor Equipment	58,400	62,400	44,764	(17,636)
Transportation	4,000	4,000	1,576	(2,424)
Consultant/Contracted Svcs	120,000	120,000	109,971	(10,029)
Other Expenses	52,600	49,600	48,595	(1,005)
Total Expenditures	459,976	607,243	426,306	(180,937)
Adult Probation				
Reimbursement from				
Offender's Supervisory				
Fund	(994,400)	(994,400)	(654,682)	339,718
Salaries & Benefits	1,391,307	1,489,534	1,353,652	(135,882)
Personnel Expense	600	600	341	(259)
Communication	5,884	7,684	6,681	(1,003)
Supplies & Minor Equipment	19,500	17,140	10,426	(6,714)
Transportation	5,000	5,560	5,555	(5)
Other Expenses	10,000	40,000	1,625	(38,375)
Total Expenditures	437,891	566,118	723,598	157,480

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Intermediate Punishment Program				
Salaries & Benefits	\$ 370,574	\$ 403,600	\$ 400,145	\$ (3,455)
Occupancy	42,720	47,397	47,237	(160)
Communication	24,186	24,009	19,899	(4,110)
Supplies & Minor Equipment	77,700	73,200	51,788	(21,412)
Transportation	4,000	4,000	2,544	(1,456)
Other Expenses	1,000	1,000	80	(920)
Total Expenditures	<u>520,180</u>	<u>553,206</u>	<u>521,693</u>	<u>(31,513)</u>
Juvenile Services Division				
Reimbursement from the				
Children Youth Program	(2,764,431)	(2,764,431)	(2,826,669)	(62,238)
Salaries & Benefits	852,530	915,524	888,090	(27,434)
Personnel Expense	9,000	10,500	10,403	(97)
Communication	14,000	14,609	14,072	(537)
Supplies & Minor Equipment	11,000	10,800	8,022	(2,778)
Transportation	13,500	13,500	13,087	(413)
Consultant/Contracted Svcs	116,500	133,625	132,815	(810)
Other Expenses	4,911,550	4,893,716	4,124,862	(768,854)
Total Expenditures	<u>3,163,649</u>	<u>3,227,843</u>	<u>2,364,682</u>	<u>(863,161)</u>
Intensive Probation-JCJC				
Salaries & Benefits	218,668	234,152	229,755	(4,397)
Transportation	7,000	7,000	4,582	(2,418)
Total Expenditures	<u>225,668</u>	<u>241,152</u>	<u>234,337</u>	<u>(6,815)</u>

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND**

Year Ended December 31, 2003

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Community Liaison-JCJC				
Salaries & Benefits	\$ 53,368	\$ 56,796	\$ 54,418	\$ (2,378)
Supplies & Minor Equipment	250	250	131	(119)
Transportation	2,000	2,000	1,893	(107)
Other Expenses	2,000	-	-	-
Total Expenditures	<u>57,618</u>	<u>59,046</u>	<u>56,442</u>	<u>(2,604)</u>
School Based Probation				
Salaries & Benefits	52,805	56,949	56,655	(294)
Transportation	850	850	241	(609)
Total Expenditures	<u>53,655</u>	<u>57,799</u>	<u>56,896</u>	<u>(903)</u>
School Based Probation-JCJC				
Salaries & Benefits	103,541	111,902	111,824	(78)
Communication	3,600	3,600	3,022	(578)
Transportation	5,000	5,800	5,487	(313)
Total Expenditures	<u>112,141</u>	<u>121,302</u>	<u>120,333</u>	<u>(969)</u>
Total Public Safety	<u>\$ 12,178,974</u>	<u>\$ 13,311,508</u>	<u>\$ 12,046,676</u>	<u>\$ (1,264,832)</u>

County of Beaver, Pennsylvania

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND

Year Ended December 31, 2003

	<u>Budget</u>		<u>2003</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Over</u>
				<u>(Under)</u>
PUBLIC WORKS				
Department Of Public Works				
Salaries & Benefits	\$ 2,245,156	\$ 2,414,626	\$ 2,370,541	\$ (44,085)
Personnel Expense	4,300	3,325	3,144	(181)
Occupancy	34,200	39,770	39,436	(334)
Communication	17,543	13,133	11,905	(1,228)
Supplies & Minor Equipment	50,221	64,867	61,214	(3,653)
Transportation	2,000	500	376	(124)
Other Expenses	<u>33,355</u>	<u>50,440</u>	<u>50,435</u>	<u>(5)</u>
Total Expenditures	<u>2,386,775</u>	<u>2,586,661</u>	<u>2,537,051</u>	<u>(49,610)</u>
Airport Of Beaver County				
Salaries & Benefits	203,456	205,419	200,876	(4,543)
Personnel Expense	85	40	40	-
Occupancy	75,300	92,680	92,679	(1)
Communication	4,000	4,722	4,722	-
Supplies & Minor Equipment	15,500	24,429	24,427	(2)
County Match	7,500	7,500	7,500	-
Transportation	750	737	731	(6)
Consultant/Contracted	15,000	12,462	12,457	(5)
Other Expenses	9,384	25,707	18,551	(7,156)
Contra Revenue Accounts	<u>13,000</u>	<u>11,757</u>	<u>11,757</u>	<u>-</u>
Total Expenditures	<u>343,975</u>	<u>385,453</u>	<u>373,740</u>	<u>(11,713)</u>
Buildings And Grounds				
Occupancy	515,788	590,016	566,618	(23,398)
Communication	1,069	1,069	875	(194)
Supplies & Minor Equipment	74,800	124,714	97,913	(26,801)
Other Expenses	<u>5,915</u>	<u>34,007</u>	<u>25,233</u>	<u>(8,774)</u>
Total Expenditures	<u>597,572</u>	<u>749,806</u>	<u>690,639</u>	<u>(59,167)</u>
Total Public Works	<u>\$ 3,328,322</u>	<u>\$ 3,721,920</u>	<u>\$ 3,601,430</u>	<u>\$ (120,490)</u>

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
CULTURE, RECREATION, AND CONSERVATION				
Conservation District				
Salaries & Benefits	\$ 276,615	\$ 293,461	\$ 285,384	\$ (8,077)
Reimbursement Income	(8,000)	(8,000)	(6,000)	2,000
Personnel Expense	1,300	3,789	2,725	(1,064)
Communication	6,350	8,301	7,698	(603)
Supplies & Minor Equip	4,250	5,640	4,876	(764)
Transportation	3,600	5,600	3,407	(2,193)
Other Expenses	4,500	4,650	4,417	(233)
Total Expenditures	288,615	313,441	302,507	(10,934)
Waste Management				
Salaries & Benefits	228,452	255,709	253,972	(1,737)
Personnel Expense	510	510	405	(105)
Occupancy	29,700	36,600	32,007	(4,593)
Communication	6,600	7,250	6,382	(868)
Supplies & Minor Equipment	27,500	28,000	24,690	(3,310)
Transportation	3,200	3,200	2,628	(572)
Consultant/Contracted Svcs	35,000	23,950	22,525	(1,425)
Other Expenses	55,100	87,100	74,005	(13,095)
Total Expenditures	386,062	442,319	416,614	(25,705)
Agriculture/Ed/Environmental				
Occupancy	36,700	36,700	24,796	(11,904)
Supplies & Minor Equipment	7,350	7,350	2,019	(5,331)
Other Expenses	2,300	2,300	77	(2,223)
Total Expenditures	46,350	46,350	26,892	(19,458)

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Library Commission				
Salaries & Benefits	\$ 514,478	\$ 540,305	\$ 514,996	\$ (25,309)
Personnel Expense	97,000	75,402	75,310	(92)
Occupancy	5,200	11,802	11,546	(256)
Communication	16,500	16,500	14,724	(1,776)
Supplies & Minor Equipment	74,250	80,850	72,583	(8,267)
Transportation	7,500	7,200	5,400	(1,800)
Consultant/Contracted	10,000	12,924	12,863	(61)
Other Expenses	697,677	704,019	701,361	(2,658)
Total Expenditures	1,422,605	1,449,002	1,408,783	(40,219)
Parks/Shelter/Recreation				
Salaries & Benefits	120,823	83,612	83,552	(60)
Personnel Expense	-	-	2,511	2,511
Occupancy	3,200	3,235	-	(3,235)
Communication	13,100	13,554	1,520	(12,034)
Supplies & Minor Equipment	6,600	14,563	10,948	(3,615)
Transportation	2,500	2,500	856	(1,644)
Other Expenses	1,950	1,950	1,479	(471)
Total Expenditures	148,173	119,414	100,866	(18,548)
DPW/Parks				
Occupancy	31,000	34,719	30,536	(4,183)
Communication	5,000	5,200	5,075	(125)
Supplies & Minor Equipment	75,865	65,105	57,593	(7,512)
Other Expenses	9,600	19,500	19,468	(32)
Total Expenditures	121,465	124,524	112,672	(11,852)

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Tourist Promotion				
Salaries & Benefits	\$ 12,851	\$ 62,195	\$ 62,135	\$ (60)
Personnel Expense	3,900	4,068	3,862	(206)
Communication	100,700	115,341	111,812	(3,529)
Supplies & Minor Equipment	8,500	6,310	4,058	(2,252)
Transportation	2,700	2,700	1,943	(757)
Consultant/Contracted	-	3,200	3,200	-
Other Expenses	41,070	25,251	7,941	(17,310)
Total Expenditures	169,721	219,065	194,951	(24,114)
Ice Arena				
Salaries & Benefits	384,247	471,303	374,468	(96,835)
Personnel Expense	8,400	8,400	2,975	(5,425)
Occupancy	191,200	189,543	137,008	(52,535)
Communication	8,100	8,100	5,299	(2,801)
Supplies & Minor Equipment	21,000	27,376	26,343	(1,033)
Transportation	1,000	1,000	818	(182)
Consultant/Contracted	-	1,625	1,625	-
Other Expenses	13,500	13,863	11,668	(2,195)
Total Expenditures	627,447	721,210	560,204	(161,006)
Pool				
Salaries & Benefits	82,629	76,368	64,635	(11,733)
Occupancy	15,500	17,235	17,079	(156)
Communication	2,300	3,401	3,062	(339)
Supplies & Minor Equipment	9,812	5,274	5,121	(153)
Other Expenses	11,075	18,324	17,875	(449)
Total Expenditures	121,316	120,602	107,772	(12,830)

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
DPW-Ballfields				
Salaries & Benefits	\$ 12,918	\$ 13,231	\$ 6,581	\$ (6,650)
Occupancy	-	1,800	569	(1,231)
Supplies & Minor Equipment	4,133	4,133	3,749	(384)
Other Expenses	<u>6,000</u>	<u>8,500</u>	<u>8,181</u>	<u>(319)</u>
Total Expenditures	<u>23,051</u>	<u>27,664</u>	<u>19,080</u>	<u>(8,584)</u>
 Total Culture, Recreation and Conservation	 <u>\$ 3,354,805</u>	 <u>\$ 3,583,591</u>	 <u>\$ 3,250,341</u>	 <u>\$ (333,250)</u>

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	<u>Budget</u>		<u>2003</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Over</u>
				<u>(Under)</u>
HUMAN SERVICES				
County Matches/Subsidies				
Salaries & Benefits	\$ 1	\$ 1	\$ -	\$ (1)
Subsidies	2,411,800	2,769,294	2,765,582	(3,712)
Consultant/Contracted	-	87,894	87,503	(391)
County Match	1,785,512	1,968,356	1,962,305	(6,051)
Other Expenses	10,000	6,360	-	(6,360)
Contra Revenue Accounts	<u>-</u>	<u>8,723</u>	<u>8,723</u>	<u>-</u>
Total Expenditures	<u>4,207,313</u>	<u>4,840,628</u>	<u>4,824,113</u>	<u>(16,515)</u>
Beaver County Transit Authority				
Subsidies	810,000	880,000	880,000	-
Contra Revenue Accounts	<u>500,000</u>	<u>1,000,000</u>	<u>899,836</u>	<u>(100,164)</u>
Total Expenditures	<u>1,310,000</u>	<u>1,880,000</u>	<u>1,779,836</u>	<u>(100,164)</u>
Total Human Services	<u>\$ 5,517,313</u>	<u>\$ 6,720,628</u>	<u>\$ 6,603,949</u>	<u>\$ (116,679)</u>

County of Beaver, Pennsylvania

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Miscellaneous				
Insurance	\$ 809,600	\$ 974,811	\$ 603,669	\$ (371,142)
Bank charges	15,000	27,584	26,807	(777)
Indirect cost study	13,000	13,000	12,000	(1,000)
Other expenses	269,500	260,100	152,667	(107,433)
Total expenditures	<u>1,107,100</u>	<u>1,275,495</u>	<u>795,143</u>	<u>(480,352)</u>
Debt Service				
Principal	2,095,000	801,544	801,544	-
Interest	445,493	575,340	534,675	(40,665)
Bond issuance costs	<u>-</u>	<u>-</u>	<u>92,282</u>	<u>92,282</u>
Total expenditures	<u>2,540,493</u>	<u>1,376,884</u>	<u>1,428,501</u>	<u>51,617</u>
Fixed Asset Acquisition Improvements	<u>106,000</u>	<u>367,668</u>	<u>187,645</u>	<u>(180,023)</u>
Infrastructure	<u>54,883</u>	<u>83,583</u>	<u>57,697</u>	<u>(25,886)</u>
TOTAL EXPENDITURES	<u><u>\$ 47,576,384</u></u>	<u><u>\$ 50,729,444</u></u>	<u><u>\$ 46,576,603</u></u>	<u><u>\$ (4,152,841)</u></u>

County of Beaver, Pennsylvania

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2003**

	Special Revenue					
	<u>County Records Improvement</u>	<u>Domestic Relations</u>	<u>Offender's Supervisory</u>	<u>Victim Witness / Stop Grants</u>	<u>Hazardous Materials/ Act 147 Grants</u>	<u>Liquid Fuels</u>
ASSETS						
Cash and Cash Equivalents	\$ 38,269	\$ 65,167	\$ 164,606	\$ 17,948	\$ 105,619	\$ 1,333,422
Due From Other Funds	-	-	-	-	-	-
Prepaid Other	-	-	-	-	-	-
Accounts Receivable	6,344	562,335	12,872	51,313	4,682	180,994
Investments	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 44,613</u>	<u>\$ 627,502</u>	<u>\$ 177,478</u>	<u>\$ 69,261</u>	<u>\$ 110,301</u>	<u>\$ 1,514,416</u>
LIABILITIES						
Accounts Payable	\$ 11,614	\$ 1,221	\$ -	\$ 58,533	\$ 1,788	\$ 69,909
Due to Other Funds	-	262,179	-	24,705	9,680	1,025
Deferred Revenue	-	-	-	-	62,754	-
Accrued Vacation	-	-	-	-	-	-
TOTAL LIABILITIES	11,614	263,400	-	83,238	74,222	70,934
FUND BALANCE						
Reserved for Encumbrances	4,221	4,879	-	-	-	36,745
Unreserved, undesignated	<u>28,778</u>	<u>359,223</u>	<u>177,478</u>	<u>(13,977)</u>	<u>36,079</u>	<u>1,406,737</u>
TOTAL FUND BALANCE	<u>32,999</u>	<u>364,102</u>	<u>177,478</u>	<u>(13,977)</u>	<u>36,079</u>	<u>1,443,482</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 44,613</u>	<u>\$ 627,502</u>	<u>\$ 177,478</u>	<u>\$ 69,261</u>	<u>\$ 110,301</u>	<u>\$ 1,514,416</u>

				Capital Projects			
<u>Community Development</u>	<u>County Office on Aging</u>	<u>Child Care Resource Management</u>	<u>Totals</u>	<u>Courtroom Improvement</u>	<u>FAA Projects</u>	<u>Parking Garage</u>	<u>Totals</u>
\$ 1,294,766	\$ 1,108,614	\$ 643,722	\$ 4,772,133	\$ 14,718	\$ 2,021	\$ 1,504	\$ 18,243
-	-	-	-	-	-	-	-
-	10,721	4,295	15,016	-	-	-	-
398,875	145,932	-	1,363,347	-	43,130	-	43,130
-	-	-	-	39,537	4,326	339,151	383,014
-	-	-	-	-	-	-	-
<u>\$ 1,693,641</u>	<u>\$ 1,265,267</u>	<u>\$ 648,017</u>	<u>\$ 6,150,496</u>	<u>\$ 54,255</u>	<u>\$ 49,477</u>	<u>\$ 340,655</u>	<u>\$ 444,387</u>
\$ 457,517	\$ 204,256	\$ 401,721	\$ 1,206,559	\$ 2,547	\$ 43,679	\$ -	\$ 46,226
13,020	44,829	14,582	370,020	-	-	-	-
314,970	-	-	377,724	-	-	-	-
-	-	-	-	-	-	-	-
785,507	249,085	416,303	1,954,303	2,547	43,679	-	46,226
-	8,752	1,234	55,831	20,988	-	-	20,988
908,134	1,007,430	230,480	4,140,362	30,720	5,798	340,655	377,173
908,134	1,016,182	231,714	4,196,193	51,708	5,798	340,655	398,161
<u>\$ 1,693,641</u>	<u>\$ 1,265,267</u>	<u>\$ 648,017</u>	<u>\$ 6,150,496</u>	<u>\$ 54,255</u>	<u>\$ 49,477</u>	<u>\$ 340,655</u>	<u>\$ 444,387</u>

**Total
Nonmajor
Governmental
Funds**

\$	4,790,376
	-
	15,016
	1,406,477
	383,014
	<hr/>
	-
\$	6,594,883
	<hr/>

\$	1,252,785
	370,020
	377,724
	<hr/>
	-
	2,000,529

	76,819
	4,517,535
	<hr/>
	4,594,354
	<hr/>

\$	6,594,883
	<hr/>

County of Beaver, Pennsylvania

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
Year Ended December 31, 2003**

	Special Revenue					
	<u>County Records Improvement</u>	<u>Domestic Relations</u>	<u>Offender's Supervisory</u>	<u>Victim Witness / Stop Grants</u>	<u>Hazardous Materials/ Act 147 Grants</u>	<u>Liquid Fuels</u>
REVENUES						
Investment Income	\$ 764	\$ 690	\$ 8,362	\$ 506	\$ 918	\$ 16,958
Intergovernmental	-	2,042,100	238,341	245,247	108,350	1,923,632
Departmental Earnings	89,100	-	226,484	-	1,790	83,755
Program / Project Income	-	49,290	-	-	-	-
Miscellaneous	-	5,032	-	645	-	-
TOTAL REVENUES	89,864	2,097,112	473,187	246,398	111,058	2,024,345
EXPENDITURES						
Current						
General Government	21,903	-	-	-	-	-
Judicial	-	1,981,308	654,680	320,596	-	-
Public Safety	-	-	-	-	130,185	-
Public Works and Enterprises	-	-	-	-	-	1,716,747
Intergovernmental						
Operating / Human Services	-	-	-	-	-	-
Debt Service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay						
Infrastructure	-	-	-	-	-	61,639
Fixed Asset Acquisition	126,968	5,231	-	6,367	42,242	34,571
TOTAL EXPENDITURES	148,871	1,986,539	654,680	326,963	172,427	1,812,957
Excess (Deficiency) of Revenue over (under) Expenditures	(59,007)	110,573	(181,493)	(80,565)	(61,369)	211,388
OTHER FINANCING SOURCES (USES)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Proceeds of Long-Term Capital Related Debt	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-
Net Changes in Fund Balances	(59,007)	110,573	(181,493)	(80,565)	(61,369)	211,388
Fund Balance - Beginning	92,006	253,529	358,971	66,588	97,448	1,232,094
Fund Balance - Ending	\$ 32,999	\$ 364,102	\$ 177,478	\$ (13,977)	\$ 36,079	\$ 1,443,482

				Capital Projects				Total Nonmajor Governmental Totals
<u>Community Development</u>	<u>County Office on Aging</u>	<u>Child Care Resource Management</u>	<u>Totals</u>	<u>Courtroom Improvement</u>	<u>FAA Project</u>	<u>Parking Garage</u>	<u>Totals</u>	
\$ 14,537	\$ 17,390	\$ 4,695	\$ 64,820	\$ 1,639	\$ 59	\$ 6,678	\$ 8,376	\$ 73,196
7,579,473	4,941,693	5,592,844	22,671,680	-	80,476	-	80,476	22,752,156
-	-	-	401,129	-	-	-	-	401,129
565,167	135,874	-	750,331	-	-	-	-	750,331
-	4,592	10	10,279	-	-	-	-	10,279
							-	
8,159,177	5,099,549	5,597,549	23,898,239	1,639	80,535	6,678	88,852	23,987,091
-	-	-	21,903	-	-	-	-	21,903
-	-	-	2,956,584	-	-	-	-	2,956,584
-	-	-	130,185	-	-	-	-	130,185
8,062,831	-	-	9,779,578	129,651	11,861	6,920	148,432	9,928,010
-	4,948,926	5,538,375	10,487,301	-	-	-	-	10,487,301
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	194,600	194,600	194,600
-	-	-	61,639	-	75,050	-	75,050	136,689
9,646	193,077	9,643	427,745	24,753	-	61,814	86,567	514,312
8,072,477	5,142,003	5,548,018	23,864,935	154,404	86,911	263,334	504,649	24,369,584
86,700	(42,454)	49,531	33,304	(152,765)	(6,376)	(256,656)	(415,797)	(382,493)
-	-	-	-	-	23,952	-	23,952	23,952
(83,790)	-	-	(83,790)	-	(23,649)	-	(23,649)	(107,439)
-	-	-	-	-	-	-	-	-
(83,790)	-	-	(83,790)	-	303	-	303	(83,487)
2,910	(42,454)	49,531	(50,486)	(152,765)	(6,073)	(256,656)	(415,494)	(465,980)
905,224	1,058,636	182,183	4,246,679	204,473	11,871	597,311	813,655	5,060,334
<u>\$ 908,134</u>	<u>\$ 1,016,182</u>	<u>\$ 231,714</u>	<u>\$ 4,196,193</u>	<u>\$ 51,708</u>	<u>\$ 5,798</u>	<u>\$ 340,655</u>	<u>\$ 398,161</u>	<u>\$ 4,594,354</u>

County of Beaver, Pennsylvania

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
SPECIAL REVENUES FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
<u>GENERAL GOVERNMENT</u>				
County Records Improvement				
Revenues				
Departmental Earnings	\$ 65,000	\$ 65,000	\$ 89,100	\$ 24,100
Interest	900	900	764	(136)
Total Revenues	<u>65,900</u>	<u>65,900</u>	<u>89,864</u>	<u>23,964</u>
Expenditures				
Other Expenditures	-	11,643	21,903	10,260
Capital Outlay	-	127,663	126,968	(695)
Total Expenditures	<u>-</u>	<u>139,306</u>	<u>148,871</u>	<u>9,565</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	65,900	(73,406)	(59,007)	14,399
Other Financing Sources (Uses)				
Other Financing Uses	-	(9,500)	-	9,500
Total Financing Uses	<u>-</u>	<u>(9,500)</u>	<u>-</u>	<u>9,500</u>
Fund Balance - January 1, 2003	<u>77,027</u>	<u>82,906</u>	<u>92,006</u>	<u>9,100</u>
Fund Balance - December 31, 2003	<u><u>\$ 142,927</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 32,999</u></u>	<u><u>\$ 32,999</u></u>

County of Beaver, Pennsylvania

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
SPECIAL REVENUES FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
<u>JUDICIAL</u>				
Domestic Relations				
Revenues				
Intergovernmental	\$ 1,764,912	\$ 1,805,630	\$ 2,042,100	\$ 236,470
Program / Project Income	58,000	58,000	49,290	(8,710)
Interest	-	-	690	690
Miscellaneous	20,000	22,000	5,032	(16,968)
Total Revenues	<u>1,842,912</u>	<u>1,885,630</u>	<u>2,097,112</u>	<u>211,482</u>
Expenditures				
Salaries & Benefits	1,597,071	1,613,771	1,634,363	20,592
Personnel Expense	5,200	5,200	2,958	(2,242)
Occupancy	761	761	758	(3)
Communication	46,644	47,144	43,335	(3,809)
Supplies & Minor Equip.	37,500	79,052	68,117	(10,935)
Transportation	13,700	13,700	9,682	(4,018)
Consultant/Contracted Svcs.	9,000	11,000	6,658	(4,342)
Other Expenditures	185,500	220,911	215,437	(5,474)
Contra Revenue Accounts	-	-	-	-
Capital Outlay	67,695	14,250	5,231	(9,019)
Total Expenditures	<u>1,963,071</u>	<u>2,005,789</u>	<u>1,986,539</u>	<u>(19,250)</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	(120,159)	(120,159)	110,573	230,732
Fund Balance - January 1, 2003	<u>120,159</u>	<u>120,159</u>	<u>253,529</u>	<u>133,370</u>
Fund Balance - December 31, 2003	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 364,102</u>	<u>\$ 364,102</u>

County of Beaver, Pennsylvania

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
SPECIAL REVENUES FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Offender's Supervisory				
Revenues				
Departmental Earnings	\$ 422,000	\$ 422,000	\$ 226,484	\$ (195,516)
Intergovernmental	197,000	197,000	238,341	41,341
Interest	19,000	19,000	8,362	(10,638)
Total Revenues	<u>638,000</u>	<u>638,000</u>	<u>473,187</u>	<u>(164,813)</u>
Expenditures				
Other Expenditures	245,000	245,000	-	(245,000)
Reimburse Other Funds	-	-	654,680	654,680
Capital Outlay	-	-	-	-
Total Expenditures	<u>245,000</u>	<u>245,000</u>	<u>654,680</u>	<u>409,680</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	393,000	393,000	(181,493)	(574,493)
Other Financing Sources (Uses)				
Other Financing Uses	<u>(994,400)</u>	<u>(994,400)</u>	<u>-</u>	<u>994,400</u>
Total Financing Uses	<u>(994,400)</u>	<u>(994,400)</u>	<u>-</u>	<u>994,400</u>
Fund Balance - January 1, 2003	<u>751,994</u>	<u>751,994</u>	<u>358,971</u>	<u>(393,023)</u>
Fund Balance - December 31, 2003	<u>\$ 150,594</u>	<u>\$ 150,594</u>	<u>\$ 177,478</u>	<u>\$ 26,884</u>

County of Beaver, Pennsylvania

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
SPECIAL REVENUES FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Victim Witness / Stop Grant				
Revenues				
Intergovernmental	\$ 374,546	\$ 376,546	\$ 245,247	\$ (131,299)
Interest	-	-	506	506
Miscellaneous	-	-	645	645
Total Revenues	<u>374,546</u>	<u>376,546</u>	<u>246,398</u>	<u>(130,148)</u>
Expenditures				
Salaries & Benefits	243,646	262,461	249,876	(12,585)
Personnel Expense	-	-	-	-
Lease Agreements	-	-	-	-
Communication	6,000	9,760	7,542	(2,218)
Supplies & Minor Equip.	12,562	12,302	5,752	(6,550)
Transportation	6,172	6,172	2,718	(3,454)
Consultant/Contracted Svcs.	2,048	548	82	(466)
Other Expenditures	15,857	9,790	495	(9,295)
Contra Revenue Account	58,500	58,500	54,131	(4,369)
Capital Outlay	-	6,367	6,367	-
Total Expenditures	<u>344,785</u>	<u>365,900</u>	<u>326,963</u>	<u>(38,937)</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	29,761	10,646	(80,565)	(91,211)
Other Financing Sources (Uses)				
Other Financing Sources	-	300	-	(300)
Total Financing Sources	<u>-</u>	<u>300</u>	<u>-</u>	<u>(300)</u>
Fund Balance - January 1, 2003	<u>100,843</u>	<u>100,843</u>	<u>66,588</u>	<u>(34,255)</u>
Fund Balance - December 31, 2003	<u>\$ 130,604</u>	<u>\$ 111,789</u>	<u>\$ (13,977)</u>	<u>\$ (125,766)</u>

County of Beaver, Pennsylvania

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
SPECIAL REVENUES FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
<u>PUBLIC SAFETY</u>				
Hazardous Materials / Act 147 Grants				
Revenues				
Intergovernmental	\$ 130,387	\$ 137,387	\$ 108,350	\$ (29,037)
Interest	1,500	1,500	918	(582)
Departmental Earnings	5,000	5,000	1,790	(3,210)
Miscellaneous	-	-	-	-
Total Revenues	<u>136,887</u>	<u>143,887</u>	<u>111,058</u>	<u>(32,829)</u>
Expenditures				
Salaries & Benefits	1,820	2,087	2,087	-
Personnel Expense	12,000	19,000	14,361	(4,639)
Occupancy	12,750	10,750	7,846	(2,904)
Communication	11,000	11,294	10,182	(1,112)
Supplies & Minor Equipment	25,000	25,000	17,687	(7,313)
Transportation	9,500	9,500	7,560	(1,940)
Other Expenditures	80,110	46,812	70,462	23,650
Capital Outlay	64,637	102,143	42,242	(59,901)
Total Expenditures	<u>216,817</u>	<u>226,586</u>	<u>172,427</u>	<u>(54,159)</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	(79,930)	(82,699)	(61,369)	21,330
Fund Balance - January 1, 2003	<u>138,920</u>	<u>138,920</u>	<u>97,448</u>	<u>(41,472)</u>
Fund Balance - December 31, 2003	<u>\$ 58,990</u>	<u>\$ 56,221</u>	<u>\$ 36,079</u>	<u>\$ (20,142)</u>

County of Beaver, Pennsylvania

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
SPECIAL REVENUES FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
<u>PUBLIC WORKS</u>				
Liquid Fuels				
Revenues				
Intergovernmental	\$ 3,558,205	\$ 3,558,205	\$ 1,923,632	\$ (1,634,573)
Departmental Earnings	86,450	86,450	83,755	(2,695)
Interest	-	-	16,958	16,958
Miscellaneous	-	-	-	-
Total Revenues	<u>3,644,655</u>	<u>3,644,655</u>	<u>2,024,345</u>	<u>(1,620,310)</u>
Expenditures				
Salaries & Benefits	38,792	39,997	37,455	(2,542)
Personnel Expense	1,000	1,000	45	(955)
Consultant/Contracted Svcs.	561,000	551,290	341,587	(209,703)
Sub-Contracted Svcs	3,172,211	3,295,181	1,024,677	(2,270,504)
Communication	8,000	6,795	2,957	(3,838)
Supplies & Minor Equip.	85,000	272,297	202,449	(69,848)
Transportation	3,000	3,000	1,522	(1,478)
Other Expenditures	1,036,881	617,303	106,055	(511,248)
Infrastructure	50,000	128,548	61,639	(66,909)
Capital Outlay	65,000	105,473	34,571	(70,902)
Total Expenditures	<u>5,020,884</u>	<u>5,020,884</u>	<u>1,812,957</u>	<u>(3,207,927)</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	(1,376,229)	(1,376,229)	211,388	1,587,617
Fund Balance - January 1, 2003	<u>1,376,229</u>	<u>1,376,229</u>	<u>1,232,094</u>	<u>(144,135)</u>
Fund Balance - December 31, 2003	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,443,482</u>	<u>\$ 1,443,482</u>

County of Beaver, Pennsylvania

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL
SPECIAL REVENUES FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Community Development				
Revenues				
Intergovernmental	\$ 9,603,958	\$ 10,028,641	\$ 7,579,473	\$ (2,449,168)
Program / Project Income	684,311	684,311	565,167	(119,144)
Interest	17,700	17,700	14,537	(3,163)
Miscellaneous	-	-	-	-
Total Revenues	<u>10,305,969</u>	<u>10,730,652</u>	<u>8,159,177</u>	<u>(2,571,475)</u>
Expenditures				
Reimbursement Income	-	-	(73)	(73)
Salaries & Benefits	365,753	370,100	353,323	(16,777)
Debt Payments	199,042	199,042	199,042	-
Personnel Expense	8,437	6,489	6,104	(385)
Consultant/Contracted Svcs.	8,536,418	8,908,791	6,437,549	(2,471,242)
Sub Contracted Services	1,059,298	1,059,752	865,216	(194,536)
Communication	26,500	26,500	21,209	(5,291)
Supplies & Minor Equip.	13,250	27,391	24,294	(3,097)
Transportation	6,000	10,241	9,401	(840)
Other Expenditures	92,989	109,363	93,855	(15,508)
Occupancy	44,900	54,121	52,911	(1,210)
Capital Outlay	8,500	16,379	9,646	(6,733)
Total Expenditures	<u>10,361,087</u>	<u>10,788,169</u>	<u>8,072,477</u>	<u>(2,715,692)</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	(55,118)	(57,517)	86,700	144,217
Other Financing Sources (Uses)				
Other Financing Uses	-	-	(83,790)	(83,790)
Total Financing Uses	<u>-</u>	<u>-</u>	<u>(83,790)</u>	<u>(83,790)</u>
Fund Balance - January 1, 2003	<u>1,387,989</u>	<u>1,387,989</u>	<u>905,224</u>	<u>(482,765)</u>
Fund Balance - December 31, 2003	<u>\$ 1,332,871</u>	<u>\$ 1,330,472</u>	<u>\$ 908,134</u>	<u>\$ (422,338)</u>

County of Beaver, Pennsylvania

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

SPECIAL REVENUES FUND

Year Ended December 31, 2003

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
<u>HUMAN SERVICES</u>				
Office on Aging				
Revenues				
Intergovernmental	\$ 6,086,960	\$ 6,086,960	\$ 4,941,693	\$ (1,145,267)
Program / Project Income	60,000	60,000	135,874	75,874
Interest and Rents	25,800	25,800	17,390	(8,410)
Miscellaneous	32,700	32,700	4,592	(28,108)
Total Revenues	<u>6,205,460</u>	<u>6,205,460</u>	<u>5,099,549</u>	<u>(1,105,911)</u>
Expenditures				
Reimbursement to State	55,000	55,000	1,572	(53,428)
Salaries & Benefits	1,862,540	1,981,893	1,912,633	(69,260)
Personnel Expense	24,700	24,279	10,557	(13,722)
Consultant/Contracted Svcs.	120,000	157,569	119,332	(38,237)
Sub Contracted Services	4,090,000	3,851,757	2,303,963	(1,547,794)
Occupancy	478,000	379,773	332,518	(47,255)
Communication	96,500	119,146	73,842	(45,304)
Supplies & Minor Equip.	181,000	209,893	115,254	(94,639)
Transportation	45,000	45,000	38,264	(6,736)
Other Expenditures	232,832	87,361	40,991	(46,370)
Capital Outlay	145,632	419,533	193,077	(226,456)
Total Expenditures	<u>7,331,204</u>	<u>7,331,204</u>	<u>5,142,003</u>	<u>(2,189,201)</u>
Excess (Deficiency) of Revenue Over (Under)Expenditures	(1,125,744)	(1,125,744)	(42,454)	1,083,290
Fund Balance - January 1, 2003	<u>1,159,544</u>	<u>1,159,544</u>	<u>1,058,636</u>	<u>(100,908)</u>
Fund Balance - December 31, 2003	<u>\$ 33,800</u>	<u>\$ 33,800</u>	<u>\$ 1,016,182</u>	<u>\$ 982,382</u>

County of Beaver, Pennsylvania

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
SPECIAL REVENUES FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Child Care Resource Management				
Revenues				
Intergovernmental	\$ 5,758,611	\$ 5,758,611	\$ 5,592,844	\$ (165,767)
Interest	12,000	12,000	4,695	(7,305)
Miscellaneous	-	-	10	10
Total Revenues	<u>5,770,611</u>	<u>5,770,611</u>	<u>5,597,549</u>	<u>(173,062)</u>
Expenditures				
Reimbursement to State	-	142,820	142,819	(1)
Salaries & Benefits	487,044	520,374	422,481	(97,893)
Personnel Expense	2,950	2,950	826	(2,124)
Consultant/Contracted Svcs.	22,500	22,134	17,150	(4,984)
Sub Contracted Services	4,817,607	4,817,607	4,684,220	(133,387)
Occupancy	68,937	71,737	60,922	(10,815)
Communication	117,500	100,182	35,450	(64,732)
Supplies & Minor Equip.	115,000	170,000	87,092	(82,908)
Transportation	12,000	12,000	3,322	(8,678)
Other Expenditures	85,909	90,193	84,093	(6,100)
Capital Outlay	10,000	15,000	9,643	(5,357)
Total Expenditures	<u>5,739,447</u>	<u>5,964,997</u>	<u>5,548,018</u>	<u>(416,979)</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	31,164	(194,386)	49,531	243,917
Fund Balance - January 1, 2003	<u>399,910</u>	<u>399,910</u>	<u>182,183</u>	<u>(217,727)</u>
Fund Balance - December 31, 2003	<u>\$ 431,074</u>	<u>\$ 205,524</u>	<u>\$ 231,714</u>	<u>\$ 26,190</u>

County of Beaver, Pennsylvania

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
CAPITAL PROJECTS FUND
Year Ended December 31, 2003**

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
Courtroom Improvement Project				
Revenues				
Interest	\$ 400	\$ 400	\$ 1,639	\$ 1,239
Total Revenues	<u>400</u>	<u>400</u>	<u>1,639</u>	<u>1,239</u>
Expenditures				
Fixed Assets	192,789	45,071	24,753	(20,318)
Infrastructure	-	-	-	-
Other Expenditures	<u>3,002</u>	<u>150,720</u>	<u>129,651</u>	<u>(21,069)</u>
Total Expenditures	<u>195,791</u>	<u>195,791</u>	<u>154,404</u>	<u>(41,387)</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	(195,391)	(195,391)	(152,765)	42,626
Fund Balance - January 1, 2003	203,002	203,002	204,473	1,471
Fund Balance - December 31, 2003	<u><u>\$ 7,611</u></u>	<u><u>\$ 7,611</u></u>	<u><u>\$ 51,708</u></u>	<u><u>\$ 44,097</u></u>

County of Beaver, Pennsylvania

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

CAPITAL PROJECTS FUND

Year Ended December 31, 2003

	Budget		2003	Variance
	Original	Final	Actual	Over (Under)
FAA Projects				
Revenues				
Intergovernmental	\$ 172,000	\$ 172,000	\$ 80,476	\$ (91,524)
Interest	275	275	59	(216)
Total Revenues	<u>172,275</u>	<u>172,275</u>	<u>80,535</u>	<u>(91,740)</u>
Expenditures				
Infrastructure	183,075	183,075	75,050	(108,025)
Fixed Assets	-	-	-	-
Other Expenditures	-	-	11,861	11,861
Total Expenditures	<u>183,075</u>	<u>183,075</u>	<u>86,911</u>	<u>(96,164)</u>
Excess (Deficiency) Revenue Over (Under) Expenditures	(10,800)	(10,800)	(6,376)	4,424
Other Financing Sources (Uses)				
Other Financing Sources	-	22,631	23,952	1,321
Other Financing Uses	-	(23,649)	(23,649)	-
Total Financing Sources (Uses)	<u>-</u>	<u>(1,018)</u>	<u>303</u>	<u>1,321</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	(10,800)	(11,818)	(6,073)	5,745
Fund Balance - January 1, 2003	<u>10,800</u>	<u>11,818</u>	<u>11,871</u>	<u>53</u>
Fund Balance - December 31, 2003	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,798</u>	<u>\$ 5,798</u>